

UNITED STATES DISTRICT COURT
District of Maine

HEATHER ROWE,
Plaintiff

V.

**INTERNAL REVENUE SERVICE,
DEBORAH WEAVER and
THE SECRETARY OF THE
TREASURY,**

Defendants

Civil No. 06-27-P-S

**ORDER AFFIRMING THE
RECOMMENDED DECISION OF THE MAGISTRATE JUDGE**

The United States Magistrate Judge filed with the Court on May 9, 2006, her Recommended Decision (Docket No. 12). The Court will look at Plaintiff's Memorandum and Response to Recent Documents and Decisions filed on May 24, 2006 (Docket No. 14) as an objection to the Recommended Decision and will consider it as such.

I have reviewed and considered the Magistrate Judge's Recommended Decision, together with the entire record; I have made a de novo determination of all matters adjudicated by the Magistrate Judge's Recommended Decision; and I concur with the recommendations of the United States Magistrate Judge for the reasons set forth in his Recommended Decision, and determine that no further proceeding is necessary.

1. It is therefore ORDERED that the Recommended Decision of the Magistrate Judge is hereby AFFIRMED.
2. It is ORDERED that the United States' Motion to Dismiss (Docket No. 9) is GRANTED on the grounds that it does not state a claim.

/s/ George Z. Singal
Chief U.S. District Judge

Dated this 30th day of May, 2006.

